

Exhibit 31

From: Ben-Jacob, Michael <Michael.Ben-Jacob@kayescholer.com>
To: 'Jerome Lhote'; Adam LaRosa; jhvm@rossteq.com
CC: Richard Markowitz
Sent: 4/4/2016 2:25:17 PM
Subject: RE: welcome back



All,

I assume we are speaking here about partnerships that are plan sponsors. In that context, I believe the thinking is that we should NOT terminate these partnerships – even if there is no current business activity. Among the many issues we have addressed connect to these partnerships is that the plans for which they are sponsored must have been formed with the intention of embarking on a permanent or long term business enterprise, otherwise the bona fides of the plan can be questioned. I believe that the thinking was that the partnerships will continue to receive some consulting income and minimum contributions to the plans should be made annually at least for the next several years.

Let me know if this requires further discussion or if I have missed something.

Regards.

mbj

Michael Ben-Jacob
Kaye Scholer LLP
250 West 55th Street | New York, New York 10019-9710
T: (212) 836-8310 | F: (212) 836-6310
michael.ben-jacob@kayescholer.com | www.kayescholer.com

Any U.S. federal tax advice contained in this message (including any attachments) may not be able to be used for purposes of avoiding tax-related penalties imposed under U.S. federal tax laws. This message may contain confidential and/or legally privileged information from the law firm Kaye Scholer LLP. If delivered to anyone other than the intended recipient, please notify the sender immediately by return email or by telephone (212) 836-8310 and delete the message, along with any attachments, from your computer. Thank you.

From: Jerome Lhote [mailto:jlhote@maplept.com]
Sent: Monday, April 04, 2016 1:21 PM
To: Adam LaRosa; jhvm@rossteq.com
Cc: Richard Markowitz; Ben-Jacob, Michael
Subject: RE: welcome back

The concept was that the partnership no longer has any activity so we file a final return. We could also keep it open and not file until there are activities again if ever

From: Adam LaRosa
Sent: Monday, April 04, 2016 12:54 PM
To: jhvm@rossteq.com
Cc: Jerome Lhote <jlhote@maplept.com>; Richard Markowitz <rich@routtcapital.com>; Michael Ben-Jacob <michael.ben-jacob@kayescholer.com>
Subject: RE: welcome back

Sorry John – Debate – not the right word. We agree that all should be on the same page thus the purpose of my email.

We can wait on Mike to chime in.

Best Regards,

Adam La Rosa
Maple Point LLC
40 West 57th Street

New York, New York 10019
 Tel: 212-247-2600
 Mobile: 732-272-4445
 Fax : 646-365-1256
 e-mail: alarosa@maplept.com

From: John van Merkensteijn [<mailto:jhvm@rossteq.com>]

Sent: Monday, April 04, 2016 12:24 PM

To: Adam LaRosa <alarosa@argremgt.com>

Cc: Jerome Lhote <jlhote@maplept.com>; Richard Markowitz <rich@routtcapital.com>; Michael Ben-Jacob <michael.ben-jacob@kayescholar.com>

Subject: Re: welcome back

I'm not debating I'm just asking what people think and why we want to do this I think the basic rule of thumb we're operating under is not to change anything until we find out what's happening

John H van Merkensteijn,III
 Rossi Technologies LLC
 60 Riverside Boulevard
 Suite 2101
 New York, N.Y. 10069
 1 212 769 4055
JHvM@rossteq.com

Sent from my iPhone

On Apr 4, 2016, at 12:22 PM, Adam LaRosa <alarosa@argremgt.com> wrote:

Adding Jerome to this debate.

Best Regards,

Adam La Rosa
 Maple Point LLC
 40 West 57th Street
 New York, New York 10019
 Tel: 212-247-2600
 Mobile: 732-272-4445
 Fax : 646-365-1256
 e-mail: alarosa@maplept.com

From: John van Merkensteijn [<mailto:jhvm@rossteq.com>]

Sent: Monday, April 04, 2016 12:21 PM

To: Adam LaRosa <alarosa@argremgt.com>

Cc: Richard Markowitz <rich@routtcapital.com>; Michael Ben-Jacob <michael.ben-jacob@kayescholar.com>

Subject: Re: welcome back

I'm not sure that's a good idea to terminate the third-party partnerships and file a final tax return in the circumstances today I would defer making any changes to anything until we get some clarity about what's happening but I would like to hear what Michael thinks and what Rich thinks

If were doing this just to save money I don't think that's the right motivation if there's another motivation I need to understand it

John H van Merkensteijn,III

Rossi Technologies LLC
60 Riverside Boulevard
Suite 2101
New York, N.Y. 10069
1 212 769 4055
JHvM@rossteq.com

Sent from my iPhone

On Apr 4, 2016, at 12:17 PM, Adam LaRosa <alarosa@argremgt.com> wrote:

Did you see my other email – you ok to file those returns final?

Best Regards,

Adam La Rosa
Maple Point LLC
40 West 57th Street
New York, New York 10019
Tel: 212-247-2600
Mobile: 732-272-4445
Fax : 646-365-1256
e-mail: alarosa@maplept.com

From: John van Merkenstein [mailto:jhvm@rossteq.com]
Sent: Monday, April 04, 2016 11:15 AM
To: Adam LaRosa <alarosa@argremgt.com>
Subject: welcome back

how was your vacation?

John H. van Merkenstein III
Managing Director
Rossi Technology LLC
60 Riverside Boulevard
Suite 2101
New York, NY. 10069
Phone (212) 769-4055
jhvm@rossteq.com